

**Illinois Department of Revenue
Regulations**

Title 86 Part 140 Section 140.401 Monthly Returns When Due - Contents of Returns

TITLE 86: REVENUE

**PART 140
SERVICE OCCUPATION TAX**

SUBPART D: TAX RETURNS

Section 140.401 Monthly Returns When Due - Contents of Returns

- a) Except as provided in Section 140.405 of this Subpart, on or before the twentieth day of each calendar month, every serviceman registered with the Department is required to file a return with the Department covering the preceding month, stating the name of the person filing the return, his residence address, the address of his principal place of business and the address of his principal place of business in this State (if that is a different address) and each address from which he engages in said taxable business as a serviceman. Where the serviceman has more than one business registered with the Department under separate registrations, such serviceman shall file separate returns for each such separately registered business.

- b) Information Required in Taxpayer's Return

A taxpayer's return shall disclose the following:

- 1) total tax base for the return period;
- 2) the amount of tax due;
- 3) the total of the tax and penalty;
- 4) such other information as the Department may require on the tax form.

- c) 1.75% Allowance to Serviceman for Collecting State Tax

After entering his State Service Occupation Tax liability on the return, the serviceman may then deduct 1.75% of such liability as compensation for acting as a collector of the tax. The minimum discount, over the entire period of any given calendar year, for any single serviceman (if such serviceman has that much tax to remit) shall be \$5.00 for such calendar year. This allowance against the State tax is available only when the tax is remitted with a return which is filed when due under the Act; it is not available in any case in which the tax is paid late.

(Source: Amended at 20 Ill. Reg. 7008, effective May 7, 1996)